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UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF NEW JERSEY

HONORABLE GLORIA M. BURNS
CASE NO. 08-14631(GMB)

In re:

SHPES/ARCH HOLDINGS L.L.C., *et al.*,

Debtors.

(Jointly Administered)

Chapter 11

**AFFIDAVIT OF CERTIFICATION OF
FEES AND EXPENSES BY J.H. COHN LLP
AS FINANCIAL ADVISOR AND
FORENSIC ACCOUNTANTS
TO THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS**

1. I am a member of the firm of J.H. Cohn LLP ("JHC") which maintains offices for the practice of accounting and consulting at 333 Thornall Street, Edison, New Jersey 08837. JHC has acted as financial advisor and forensic accountants for and rendered professional services on behalf of the Committee.

2. This affidavit and certification is being submitted pursuant to the Bankruptcy Rule 2016(a) and in connection with JHC's First and Final Application for an allowance of compensation in the amount of \$619,198.50 for professional services rendered by it on behalf of the Committee in these proceedings for the period March 31, 2008 through August 8, 2008 (the "Subject Period") and pursuant to the Revised Guidelines dated January 30, 1996 for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330, issued by the United States Trustee (the "Revised Guidelines"). Applicant also seeks reimbursement of the actual and necessary out-of-pocket expenses incurred in connection with such services in the amount of \$4,026.51. All services for which compensation is requested by JHC were professional services performed on behalf of the Committee and not on behalf of any other person.

3. No agreement has been made by JHC or on JHC's behalf, either directly or indirectly, and no understanding exists (other than among partners of the firm) in any form or guise with any person or entity for the division of fees or compensation herein requested by JHC.

4. The expenses incurred by JHC for which reimbursement is requested in this Application for compensation were reasonable, necessary and proper in furtherance of the duties and functions of JHC as financial advisor and forensic accountants for the Committee, and not incurred on behalf of any other person. The expenses incurred include only ordinary and

necessary costs and telephone charges and exclude any and all charges for sustenance so as to effectively avoid charging the estates for luxury accommodations or meals.

5. I am the Certifying Professional responsible for JHC's compliance with the Revised Guidelines. I have read this Application, and to the best of my knowledge, information, and belief, formed after reasonable inquiry, it complies with these Guidelines.

6. To the best of my knowledge, information, and belief, formed after reasonable inquiry, the fees and disbursements sought fall within the Revised Guidelines.

7. I further certify that the fees and disbursements sought are billed at rates customary for matters of this nature and type.

8. In this Application, in providing a reimbursable service, JHC does not make a profit on that service, and in charging for a particular service, does not include in the amount for which reimbursement is sought, the amortization of the cost of any investment, equipment, or capital outlay. In seeking reimbursement for services purchased or contracted for from a third party, JHC requests reimbursement only for the amount billed to JHC by the third party vendor and paid by JHC to such vendor.

/s/ Howard L. Konicov
Howard L. Konicov, Partner
J.H. Cohn LLP
333 Thornall Street
Edison, New Jersey 08837
(732) 549-0700

Sworn to before me on this
5th day of September, 2008

/s/ Rosellen Martoken
A Notary Public of New Jersey
My Commission Expires October 21, 2008